

Applicant and Inventor: **Paul Elliott**
Serial or Patent No.: filed herewith
Filed or Issued: filed herewith
Title: **TOWEL ATTACHMENT DEVICE**

Attorney docker no.: **PE-2**

VERIFIED STATEMENT (DECLARATION) CLAIMING SMALL ENTITY

As a below named inventor, I hereby declare that I qualify as an independent inventor as defined in 37 CFR 1.9(c) for purposes of paying reduced fees to the Patent and Trademark Office with regard to the invention described in the specification filed herewith as listed above.

I have not assigned, granted, conveyed or licensed and am under no obligation under contract or law to assign, grant, convey or license, any rights in the invention to any person who could not be classified as an independent inventor under 37 CFR 1.9(c) if that person had made the invention or to any concern which would not qualify as a small business concern under 37 CFR 1.9(d) or a nonprofit organization under 37 CFR 1.9 (e).

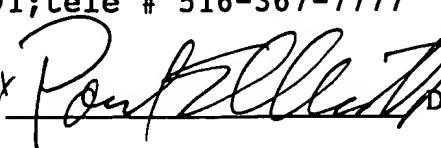
Each person, concern or organization to which I have assigned, granted, conveyed, or licensed or am under an obligation under contract or law to assign, grant, convey, or license any rights in the invention is listed herein: (x) no such person, concern or organization

I acknowledge the duty to file, in this application or patent, notification of any change in status resulting in loss of entitlement to small entity status prior to paying, or at the time of paying, the earliest of the issue fee or any maintenance fee due after the date on which status as a small entity is no longer appropriate. (37 CFR 1.28(b))

I hereby declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under section 1001 of Title 18 of the United States Code, and that such willful false statements may jeopardize the validity of the application, any patent issuing thereon, or any patent to which this verified statement is directed.

Filed by: Michael I. Kroll, attorney for applicant;
Registration # 26,755; 171 Stillwell Lane;
Syosset, New York 11791; tele # 516-367-7777

Signature of Inventor:

 Date **7/6/01**

DECLARATION AND POWER OF ATTORNEY

Continuation-In-Part

attorney docket no.: PE-2

As a below named inventor, I declare that:

My residence, post office address and citizenship are as stated next to my name. I believe I am the original, first and sole inventor(if only one name is listed below) or an original,first and joint inventor(if plural names are listed below) of the subject matter which is claimed and for which a patent is sought on the invention entitled:

TOWEL ATTACHMENT DEVICE

the specification of which is attached hereto and is a Continuation-In-Part of United States Application serial number 09/370,616, filed 07 August 1999.

I hereby state that I have reviewed and understand the contents of the above identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose information which is material to patentability as defined in 37 CFR 1.56.

I hereby claim the benefit under 35 U.S.C. 120 of any United States application(s) listed below and, insofar as the subject matter of each of the claims of this application is not disclosed in the prior United States application in the manner provided by the first paragraph of 35 U.S.C. 112, I acknowledge the duty to disclose information which is material to patentability as defined in 37 CFR 1.56 which became available between the filing date of the prior application and the national filing date of this application: Application no. 09/370,616 filed 07 August 1999; status: pending.

POWER OF ATTORNEY: As a named inventor I hereby appoint the following attorney to prosecute this application and transact all business in the Patent and Trademark Office connected therewith:

Michael I. Kroll, Registration number: 26,755

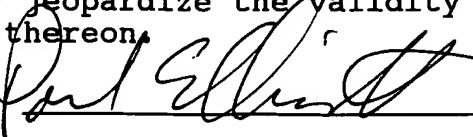
SEND CORRESPONDENCE TO:

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171 Stillwell Lane, Syosset, New York 11791

Inventor's name: Last: Elliott First: Paul Middle:
Residence(city): Sound Beach State: New York Citizenship: USA
Post Office address: 12 Cove Drive, Sound Beach, New York 11789

I further declare that all statements made herein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under section 1001 of Title 18 of the United States Code, and that such willful statements may jeopardize the validity of the application or any patent issuing thereon.

Signature of Inventor



Date: 7/6/01